

RATH, YOUNG,
PIGNATELLI AND OYER, P.A.
TWO CAPITAL PLAZA

P O. BOX 854
CONCORD, NEW HAMPSHIRE 03302-0854



SDMS DocID 559398

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Superfund Records Center

SITE: Coakley

BREAK: 1.9

OTHER: 559398

January 11, 1991

VIA FEDERAL EXPRESS

Stephen J. Calder
Remedial Project Manager
U.S. Environmental Protection Agency
P.O. Box 5988
J. F. Kennedy Station
Boston, MA 02214

Re: Information Request Letter Concerning Coakley Landfill
Site, North Hampton, New Hampshire - Response of F.A.
Gray, Inc.

Dear Mr. Calder:

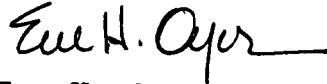
Attached please find the interim response of F. A. Gray, Inc. to your December 14, 1990 information request letter. Pursuant to my agreement with Attorney Cynthia Catri, F. A. Gray, Inc. is submitting this interim response today. We will be submitting our final response, including additional information on or before January 24, 1991.

The attached document responds to each of the information requests contained in your letter. Although we have tried to be as responsive as possible to your requests, much of the information sought has no relevance to F. A. Gray's business which is primarily a retail paint store which also does painting

Stephen J. Calder
January 11, 1991
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contracting. If you have any questions concerning the attached,
please do not hesitate to call me.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Eve H. Oyer", followed by a horizontal line.

Eve H. Oyer

EHO/psc
Enclosure

cc: Cynthia Catri, Esq.
John W. Gray

INTERIM RESPONSE OF F.A. GRAY, INC. TO DECEMBER 14, 1990
INFORMATION REQUEST LETTER CONCERNING THE COAKLEY LANDFILL SITE,
NORTH HAMPTON, NH

1. **Identify any person(s) answering and person(s) consulted in answering these questions on behalf of the respondent:**

John W. Gray, President
F. A. Gray, Inc.
30-32 Daniel Street
Portsmouth, NH 03801

Eve H. Oyer
Rath, Young, Pignatelli & Oyer, P.A.
2 Capital Plaza, P.O. Box 854
Concord, NH 03302-0854

2. **For the period of 1972 through 1985 identify all principal places of business in New England for F. A. Gray including:**

- a. **The location of each office, plant or facility:**

30-32 Daniel Street, Portsmouth, NH

- b. **The dates of operation:**

F. A. Gray, Inc. was in business at 30-32 Daniel Street during the entire period between 1972 and 1985.

- c. **Describe the nature of operations, services and activities that occur or occurred at each location:**

F. A. Gray, Inc. operates a retail store at 30-32 Daniel Street. The store sells paint, wallpaper and related supplies and sundry tools, as well as window shades, drapes, wallcoverings, shower curtains, etc. In addition, F. A. Gray, Inc. is a painting contractor and provides paint and labor to customers at numerous locations throughout southern New Hampshire.

- d. **Describe the hazardous and non-hazardous materials used by these facilities and provide all Material Safety Data Sheets:**

F. A. Gray does not use any hazardous materials at its facility. Non-hazardous materials used would include only those typical of a retail business.

- e. **Describe the hazardous and non-hazardous waste generated by each facility:**

The only waste generated at F. A. Gray's facility is non-hazardous waste such as paper and other trash typically associated with the conduct of a retail business.

3. Please state the current net worth of F. A. Gray and provide all financial statements from 1987 to the present time, including but not limited to those filed with the Federal and State Internal Revenue Service and Securities and Exchange Commission:

See attached balance sheets for December 31, 1989 and 1988 and balance sheets for December 31, 1987.

4. Provide a list of accountants payable for all painting supplies, including without limitation, paints, thinners, adhesives, and solvents used by F. A. Gray from 1972 through 1985:

F. A. Gray is currently compiling the requested list of accounts payable. This list will be submitted with our final response on or before January 24, 1991.

5. List all adhesive materials used by F. A. Gray, including without limitation those used for wallpapering:

F. A. Gray, Inc. uses the following adhesive materials purchased from Roman Adhesives, Inc.: cleaner/wallpaper remover, Tekna-Grip, vinyl over vinyl adhesive, border adhesive, extra strength adhesive, heavy-duty clear adhesive, HD clear strippable, and wheat paste manufactured by Golden Harvest.

6. Provide all small quantity or RCRA identification numbers issued to F. A. Gray:

None

7. For any material taken to the site by F. A. Gray or by any person acting on behalf of or under the direction or control of F. A. Gray, including but not limited to latex and oil-based paints and thinner material referred to in F. A. Gray's December 14, 1987 response to EPA's first information request:

a. Describe in full detail the nature of the materials, including the common chemical name, specific chemical name, chemical composition, characteristics, physical state (e.g., solid, liquid) of all materials involved in each such arrangement or transaction and the process which generated the material:

See Response #15 of F. A. Gray's December 14, 1987 response to EPA's first information request.

b. Provide copies of all Material Safety Data Sheets (MSDS), Chemical Abstracts Service Registry Number (CASRN), manufacturers' specifications and all analytical data regarding composition of such material:

Numerous MSDS's are on file at F. A. Gray for all products offered for sale by F. A. Gray, but none of these materials were disposed of at the Site.

c. Describe all manifests, tests, analyses, or analytical results concerning each material involved in such arrangements or transactions and submit supporting documentation:

None.

d. Describe all manifests, tests, analyses, or analytical results concerning each hazardous material involved in such arrangements or transactions and submit supporting documentation:

None.

e. Describe in full what was done to the materials once they were brought to the site.

See Paragraph 15 of F. A. Gray's December 14 response to EPA's first information request.

8. Did F. A. Gray receive any document(s) from the City of Portsmouth or from any other person acting on behalf of or under the direction or control of the City of Portsmouth concerning the City's collection of waste from F. A. Gray? If so, please provide copies of all such documents as well as any documents F. A. Gray or anyone on its behalf sent to the City of Portsmouth concerning waste collection:

See attached copy of Article 2 of the City of Portsmouth's Solid Waste Ordinance concerning the disposal of garbage, rubbish, etc.

9. Describe any oral communication between F. A. Gray and the City of Portsmouth, or by any person acting on behalf of or under the direction or control of the City of Portsmouth or F. A. Gray concerning the City's collection of waste from F. A. Gray and provide any documents memorializing such communications:

Occasionally a representative of the City of Portsmouth has called F. A. Gray on the telephone because the City was unable to pick up all of the trash set out on the sidewalk for collection by the City. The reason for the City's inability to make the pick-ups was that there was too much trash placed on the sidewalk at once. Upon such occasions the City would promptly return to pick up the remaining trash.

10. Has the City of Portsmouth or any other person refused to remove or transport waste generated by F. A. Gray to the site? If so, please describe the circumstances surrounding this refusal:

Occasionally the City would refuse to pick up large empty boxes and office trash from F. A. Gray if the size or quantity of the trash exceeded the City's regulations.

11. Did F. A. Gray segregate latex or oil-based paints, thinners or adhesives from other solid waste generated before disposal from 1972 through 1985:

F. A. Gray, Inc. had no latex or oil-based paints, thinners or adhesive waste. Any paint which was mis-tinted was saved and later sold as base paint.

12. Describe whether any of its handling and disposal practices for latex or oil-based paints, thinners or adhesives changed during this period, and if so, on what date and describe the procedures in effect before and after each change:

No such change occurred.

13. Did F. A. Gray or any F. A. Gray facility have any relationship, contractual or otherwise with any of the persons listed below. (Respond yes or no for each person listed).

a. If so, describe the nature and extent of any such relationship and identify any documents that may relate to any such relationship:

F. A. Gray sold paint supplies and wallpapers to the following persons:

Ben's Auto Body, Inc.
Booth Fisheries Corp.
Bournival, Inc.
Brady Ford Sales, Inc.
Coakley Construction Co., Inc.
Data General Corporation
Edwards Toyota
Fred L. Wiggin Tire Co.

Gary Blake Auto
Great Bay Marine, Inc.
John Iafolla Company, Inc.
National Gypsum
Northern Utilities
Pease Air Force Base
Portsmouth, City Of
Portsmouth Naval Shipyard
Public Service Company of New Hampshire
Simplex Wire and Cable Company
Taccetta Chevrolet, Inc.
Winebaum News, Inc.
Yudy's of Portsmouth, Inc.

In addition to the foregoing, F. A. Gray, Inc. also provided painting contract services to the following:

Coakley Construction Company, Inc.
Northern Utilities
Pease Air Force Base
Portsmouth Naval Shipyard
Public Service Company of New Hampshire

ARTICLE II
DISPOSAL OF GARBAGE, RUBBISH, ETC.

*Document
received from
City of Boston*

Sec. 3-201. SEPARATION

Combustible and non-combustible refuse intended for collection by the City trucks shall be separated and handled as follows:

- (A) Combustible materials shall be tied neatly in bundles or placed in containers which may be picked up.
- (B) Garbage shall be placed in separate covered containers which must be cleaned weekly.
- (C) Brush and other wood shall be tied neatly in bundles not more than four feet in length and one foot in diameter.

Sec. 3-202. LIMITS

The contents of any container shall not exceed three cubic feet in volume; and the weight of the container and contents shall not exceed one hundred and twenty-five (125) pounds. The City trucks will collect only limited amounts of rubbish or refuse, combustible and non-combustible, at any collection as below set out:

- (A) From a private dwelling - not over twelve cubic feet, or the equivalent of four ash barrels.
- (B) From any business establishment, including apartment houses, hotels, restaurants, and stores, not over one cubic yard or the equivalent of nine ash barrels.

Sec. 3-204. HOURS

(A) DEFINITIONS

- (1) **BUSINESS DISTRICT.** For the purposes of this section, the Business District shall mean the following described areas: Congress Street from Bridge Street to Market Square; High Street from Congress Street to Ladd Street; Ladd Street from High Street to Market Street; Market Street from Market Square to Hanover Street; Daniel Street from Wright Avenue to Market Square; Wright Avenue from Daniel Street to State Street; State Street from Wright Avenue to Pleasant Street; Pleasant Street from Court Street to Market Square; Chapel Street from Daniel Street to State Street; Porter Street from Middle Street to Pleasant Street.

- (2) **NON-BUSINESS DISTRICT.** For the purposes of this section of the Non-Business district shall mean all areas other than those designated as being within the Business District.

- (B) **BUSINESS DISTRICT COLLECTIONS.** Trucks for the collection of rubbish will start collections in the business district at 5:30 P.M. and refuse will not be collected unless it is placed at the curb not earlier than 4:30 P.M. nor later than 6:00 P.M. on the day of the collection. No refuse shall be placed at the curb at other times.

- (C) **NON-BUSINESS DISTRICT COLLECTIONS.** Trucks for the collection of rubbish will leave the City Yard at 7:30 A.M. and refuse will not be collected unless it is placed at the curb at or before that time; but no refuse shall be placed in any street until the morning of the day for collection.

(See Accountants' Review Report)

F. A. GRAY, INC.

BALANCE SHEETS

DECEMBER 31, 1989 AND 1988

ASSETS

	<u>1989</u>	<u>1988</u>
CURRENT ASSETS		
Cash	\$ 22,142	\$ 11,440
Accounts receivable, less allowances for doubtful accounts of \$2,286 and \$4,754, respectively.	302,444	317,976
Unbilled costs and profits on contracts in process. (Note A)	35,740	14,312
Inventory (Note A)	177,138	217,839
Marketable securities (Note B)	484,059	741,986
Receivable from employees	178	578
Prepaid insurance	20,801	16,524
Cash surrender value - Officers' life insurance	53,564	32,829
Other current assets	<u>300</u>	<u>100</u>
TOTAL CURRENT ASSETS	1,096,366	1,353,584
PROPERTY AND EQUIPMENT (Note A)		
Land	8,000	8,000
Buildings	139,013	139,013
Tools and rigging	117,013	117,013
Store equipment	18,227	18,227
Rental equipment	6,032	6,032
Motor vehicles	64,703	64,703
Office equipment	17,913	13,524
Apartment furnishings	<u>4,167</u>	<u>4,167</u>
	379,666	373,149
Less allowances for depreciation and amortization	<u>326,511</u>	<u>342,227</u>
	<u>53,155</u>	<u>30,922</u>
	<u>\$1,149,521</u>	<u>\$1,384,506</u>

LIABILITIES AND STOCKHOLDERS' EQUITY

	<u>1989</u>	<u>1988</u>
CURRENT LIABILITIES		
Accounts payable	\$ 75,557	\$ 89,925
Security deposits	1,780	1,645
Advance billings on contracts (Note A)		3,730
Accrued and withheld payroll taxes	2,873	3,400
Accrued payroll	10,592	10,790
Accrued expenses	14,310	36,920
Accrued retirement plan contribution		45,000
Accrued federal and state income tax	<u>35,205</u>	<u>25,373</u>
TOTAL CURRENT LIABILITIES	140,317	216,783
NOTES PAYABLE TO OFFICERS	333,776	203,689
STOCKHOLDERS' EQUITY		
Common Stock, no par value:		
Authorized 1,000 shares; issued 700 shares	30,000	30,000
Additional paid-in capital	3,000	3,000
Retained earnings (Note C)	899,228	931,034
Treasury stock - 334 shares	<u>(256,800)</u>	
	<u>675,428</u>	<u>964,034</u>
	<u>\$1,149,521</u>	<u>\$1,384,506</u>

The accompanying notes are an integral part of the financial statements.

LIABILITIES AND STOCKHOLDERS' EQUITY

CURRENT LIABILITIES

Cash overdraft
Accounts payable
Security deposits
Advance billings on contracts (Note A)
Accrued and withheld payroll taxes
Accrued payroll
Accrued expenses
Accrued retirement plan contribution
Accrued federal and state income tax

1987

\$ 110,042
3,695
14,295
4,138
15,263
26,206
75,000
30,984

TOTAL CURRENT LIABILITIES

279,623

220,305

NOTES PAYABLE TO OFFICERS

STOCKHOLDERS' EQUITY

Common stock, no par value:
Authorized 1,000 shares; issued 700
shares
Additional paid-in capital
Retained earnings (Note C)

30,00
3,00
966,82
999,82

81,499

(See Accountants' Review Report)

F. A. GRAY, INC.

BALANCE SHEETS

DECEMBER 31, 1987 AND 1986

ASSETS

CURRENT ASSETS

Cash
 Accounts receivable, less allowances
 for doubtful accounts of \$6,862 and
 \$9,150, respectively.
 Unbilled costs and profits on contracts
 in process. (Note A)
 Inventory (Note A)
 Marketable securities (Note B)
 Receivable from Officers
 Prepaid insurance
 Cash surrender value - Officers'
 life insurance
 Other current assets

1987
 \$ 51,203
 454,711
 9,142
 143,970
 720,153
 146
 33,687
 34,295
 100

TOTAL CURRENT ASSETS

1,447,407

PROPERTY AND EQUIPMENT (Note A)

Land
 Buildings
 Tools and rigging
 Store equipment
 Rental equipment
 Motor vehicles
 Office equipment
 Leasehold improvements
 Apartment furnishings

8,000
 137,408
 117,013
 18,227
 6,032
 64,703
 13,524
 1,605
 4,167
 370,679

Less allowances for depreciation and
 amortization

318,322
 52,357

\$1,492,764